
WELSH STATUTORY INSTRUMENTS

1999 No. 3454 (W.51)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999

Made - - - - - 23rd December 1999

Coming into force - - - 31st December 1999

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 58 and 143(1) and (2) of the Local Government Finance Act 1988(1) which are now vested in it so far as exercisable in Wales(2):

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999 and shall come into force on 31st December 1999.

(2) These Regulations apply only to Wales.

Interpretation

2.—(1) In these Regulations:

“A” (“*A*”) means the rateable value shown for a hereditament in a list on 1st April 2000 or the value certified by the appropriate valuation officer as the rateable value which would have been applicable to the hereditament on 1st April 2000;

“the Act” (“*y Ddeddf*”) means the Local Government Finance Act 1988;

“appropriate valuation officer” (“*swyddog prisio priodol*”) —

(a) with respect to a hereditament in relation to which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;

(b) with respect to a hereditament in relation to which no such regulations are in force, means the valuation officer maintaining the list in which the hereditament is (or, as the context requires, would be) shown;

“B” (“*B*”) means the non-domestic rating multiplier for the relevant year;

“base liability” (“*BL*”) (“*atebolrwydd sylfaenol*”) has the meaning given in regulation 5;

(1) 1988 c. 41. Section 143(2) is amended by paragraph 72(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42.) Paragraph 3(2) of Schedule 6 is amended by paragraph 38(13) of Schedule 5 to the 1989 Act

(2) See the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

“C” (“C”) means the rateable value for the hereditament shown in a rating list for the relevant day;

“Crown hereditament” (“*hereditament y Goron*”) has the same meaning as in section 65A (4) of the Act (3)

“defined hereditament” (“*hereditament diffinedig*”) has the meaning given in regulation 4;

“designated person” (“*person dynodedig*”) has the same meaning as in the Central Rating List (Wales) Regulations 1999 (4)

“interested person” (person â buddiant) has the same meaning as in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 (5)

“list” (“*rhestr*”) means the relevant local non-domestic rating list or a list compiled and maintained in accordance with section 53 of the Act;

“notional chargeable amount” (“*NCA*”) (“*y swm tybiannol y gellir ei godi*”) has the meaning given in regulation 6;

“relevant day” (“*diwrnod perthnasol*”) has the meaning given in regulation 3(3);

“relevant period” (“*cyfnod perthnasol*”) has the meaning given in regulation 3(1);

“relevant valuation tribunal” (“*tribiwnlys prisio perthnasol*”) has the same meaning as in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993;

“relevant year” (“*blwyddyn berthnasol*”) has the meaning given in regulation 3(2).

(2) In the case of a designated person references to a hereditament of a designated person are references to any hereditament or, as the case may be, description or class of hereditaments prescribed as respects that designated person.

The relevant period and the relevant day

3.—(1) The relevant period in relation to which, in accordance with section 58 of the Act, these Regulations apply, is the period consisting of the financial years beginning on 1st April 2000, 1st April 2001 and 1st April 2002.

(2) A relevant year is a financial year beginning on 1st April and falling within the relevant period.

(3) A relevant day is a chargeable day falling within the relevant period.

Defined hereditament

4.—(1) As regards a relevant day a hereditament is a defined hereditament if the condition in paragraph (2) is fulfilled.

(2) The condition in this paragraph is that the hereditament is shown in a list for —

- (a) 31st March 2000, and
- (b) the relevant day, and

each day (if any) falling after 31st March 2000 and before the relevant day.

(3) For the purposes of this regulation:

- (a) a Crown hereditament shall be treated as having been shown in a list for 31st March 2000;
- (b) a hereditament shall be treated as having been shown in a local non-domestic rating list for 31st March 2000 if it —

(3) Section 65A was inserted by section 3 of the Local Government and Rating Act 1997 (c. 29)

(4) S.I. 1999/3453

(5) S.I. 1993/291

- (i) falls within any description in the Schedule to the Central Rating List Regulations 1994(6) for 31st March 2000; and
 - (ii) is shown in a local non-domestic rating list for 1st April 2000;
- (c) as soon as practicable after the coming into force of these regulations, the appropriate valuation officer shall certify the rateable value which would have been applicable to
- (i) a Crown hereditament on 31st March 2000; and
 - (ii) a hereditament treated as having been shown in a local non-domestic rating list for 31st March 2000 by virtue of paragraph (b) above;
- if it had been shown in the list for that day.

Base liability

The base liability (“BL”) for a defined hereditament :

- (a) in respect of which a rateable value has been certified by the appropriate valuation officer under regulation 4 shall be found by multiplying 0.443 by the rateable value so certified; and
- (b) in any other case, shall be found by applying the formula $CA \times 366$ where CA is the chargeable amount for 31st March 2000 in respect of the defined hereditament calculated in accordance with the provisions of Part III of the Act.

Notional chargeable amount

The notional chargeable amount (“NCA”) in respect of a defined hereditament shall be found by applying the formula:

$$A \times 0.412$$

Case to which Regulation 8 applies

7. — Regulation 8 applies to a defined hereditament if —

- (a) on 1st April 2000 the rateable value of the hereditament is shown in a list at £25,000 or less, and
- (b) NCA is greater than $BL \times 1.1$, and
- (c) the occupier of the hereditament is the same as the occupier on 31st March 2000.

Reductions to be made in the chargeable amount

8.—(1) For a hereditament to which this regulation applies, the chargeable amount for a relevant day, as calculated in accordance with sections 43, 45 or 54 of the Act as appropriate, shall be reduced by an amount calculated by applying rules prescribed in this regulation provided that, if the result of reducing the chargeable amount by an amount so calculated is to produce a negative figure, the chargeable amount shall be nil.

(2) In the relevant year commencing on 1st April 2000, the chargeable amount shall be reduced by an amount (“TR”) which shall be calculated by applying the formula as follows:

$$\frac{NCA - (BL \times 1.1)}{365}$$

(3) In the relevant year commencing on 1st April 2001 the chargeable amount shall be reduced by an amount equal to:

TR x 2/3

(4) In the relevant year commencing on 1st April 2002 the chargeable amount shall be reduced by an amount equal to:

TR x 1/3**Case to which regulation 10 applies**

9. — Regulation 10 applies to a defined hereditament if the occupier of the hereditament is the same as the occupier on 31st March 2000.

Rules for determining the chargeable amount in certain cases

10.—(1) In the relevant year commencing on 1st April 2000, where the NCA in respect of a defined hereditament is less than $BL \times 0.85$ the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

$$\frac{(BL \times C \times 0.85)}{A} \\ 365$$

(2) In the relevant year commencing on 1st April 2001, where in respect of a defined hereditament $A \times B$ is less than $BL \times 0.55$ the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

$$\frac{(BL \times C \times 0.55)}{A} \\ 365$$

(3) In the relevant year commencing on 1st April 2002, where in respect of a defined hereditament $A \times B$ is less than $BL \times 0.1$ the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

$$\frac{(BL \times C \times 0.1)}{A} \\ 365$$

Certification by appropriate valuation officer

11.—(1) The appropriate valuation officer shall certify a value for the purposes of A in regulation 2(1) which in the valuation officer's opinion should be substituted for the rateable value shown in a list on 1st April 2000 as soon as practicable after the circumstances calling for the certification come to the valuation officer's attention (whether by virtue of an application by the billing authority, the National Assembly for Wales or the ratepayer concerned, or otherwise).

(2) Where, whether by reason of a decision of a valuation tribunal or otherwise, the appropriate valuation officer forms the opinion that a certification under any of the foregoing provisions of these Regulations (other than such a certification which has been confirmed on appeal) is inaccurate, the valuation officer shall certify the value which in the opinion of the valuation officer should be substituted for that originally certified.

(3) A certification under paragraph (2) shall have effect for the purposes of the foregoing provisions of these Regulations in place of the previous certification, and any appeal against the previous certification under regulation 12 of these Regulations shall be deemed to have been withdrawn.

(4) The valuation officer certifying a value pursuant to these Regulations shall send a copy of the certification to:

- (a) the billing authority concerned or, insofar as it relates to a liability under section 54 of the Act, the National Assembly for Wales; and
- (b) except in the case of a certification under regulation 4(3)(c)(i) the ratepayer concerned.

(5) The copy of a certification sent to the ratepayer in pursuance of paragraph above shall be accompanied by a statement of the effect, in relation to the certification of:

- (a) regulation 12 of these Regulations; and
- (b) where it is a certification under paragraph (2) above, paragraph (3) above,

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(6) The valuation officer certifying a value pursuant to these Regulations shall retain the certification and a person may at any reasonable time inspect it.

(7) Where the appropriate valuation officer certifies a value in respect of a defined hereditament pursuant to these Regulations, the billing authority shall apply the rules prescribed in regulations 8 and 10 having regard to the certification.

Appeals against certification

12.—(1) Subject to paragraph (5), where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer (for the purpose of A in regulation 2 (1)) is dissatisfied with the value so certified, that person may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before 1st April 2001, a notice on the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless within four weeks of the date of the service of the notice of the appellant's reasons under paragraph (2), either —

- (a) the notice is withdrawn, or
- (b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall at the expiry of that period be referred by that officer to the relevant valuation tribunal as an appeal against that certification.

(4) Part VI of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 applies in relation to an appeal under this regulation.

(5) No appeal may be made against a certification given by an appropriate valuation officer in accordance with regulation 4.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(7)

23rd December 1999

D.Elis Thomas
The Presiding Officer of the National Assembly

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the period of three years beginning on 1st April 2000, in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 (“the 1988 Act”), as to the chargeable amount for which a ratepayer is liable in certain circumstances. They apply for the purposes of calculating the chargeable amount in the place of sections 43,45 or 54 of the 1988 Act. They also make provisions as to certifying of rateable values by valuation officers.

These Regulations make provision for reductions to or the calculation of the chargeable amount where the hereditament in question is shown in a local or central list (see sections 42 and 53 of the 1988 Act) and where certain conditions are met.

Regulation 4 defines the hereditaments to which the Regulations apply and Regulations 5 and 6 define certain terms used in the formulae in Regulations 8 and 9.

Regulation 7 specifies the conditions where Regulation 8 applies. Regulation 8 specifies the reductions which are made in the chargeable amount in specified circumstances.

Regulation 9 specifies the conditions where Regulation 10 applies. Regulation 10 specifies the rules for determining the chargeable amount in certain defined cases. It limits the reduction in the chargeable amount in the financial years, 2000, 2001 and 2002 compared to the chargeable amount for the period before 1st April 2000.

Regulation 11 makes provision about certification by the appropriate valuation officer (defined in regulation 2) of certain values which are required under the Regulations to be certified. Regulation 12 makes provision about appeals against certification.